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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

# Mine Rescue Team Training Credit

OMB No. 1545-2067

► **Attach to your tax return.**

Name(s) as shown on return

Identifying number

<b>1</b>	Total training program costs of qualified mine rescue team employees paid or incurred during the tax year (up to \$50,000 per qualified employee) . . . . .	<b>1</b>		
<b>2</b>	Multiply line 1 by 20% (.20) (see instructions for the adjustment you must make) . . . . .	<b>2</b>		
<b>3</b>	Mine rescue team training credits from partnerships and S corporations . . . . .	<b>3</b>		
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line on Form 3800 (e.g., line 1u of the 2010 Form 3800) . . . . .	<b>4</b>		

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